

## Finance Office - Accounting

### Activity Overview

The Finance Office – Accounting Activity is assigned the responsibility for the maintenance, tracking and reporting of county financial records, statements and the Annual Financial Report.

In accomplishing these duties the Office hires professional staff accountants and accounting technicians / clerks. The Primary Accountant prepares the Annual Financial Report, with support staff reviewing all purchase orders, recommends changes as needed in coding or information, reviews input of all departments and inputs purchase orders, where necessary, prepares a voucher list and mails warrants (checks) to vendors, on a weekly basis.

The activity monitors and implements mandated changes in reporting requirements and accounting principles and practices (GASB). They also prepare monthly departmental reports, the Annual Financial Report, and maintain the County General Ledger, Fixed Asset system, and GASB 34 Reporter. The addition of the 2<sup>nd</sup> accountant will allow for the preparation of a Consolidated Annual Financial Report (CAFR) over time and possibly submittal of the CAFR for a Certificate of Excellence in Reporting.

The activity handles the needs of 13 Elected Officials, 16 Department Heads, and 6 Administrative Directors. To account for the County's Activities the office maintains major government funds including the General Fund, Public Safety Fund, RID Bonds, Open Space Bond Fund, Rest Home, Landfill District and Refuse District. In addition the office supports Non-Major Governmental funds including 139 Operating Funds, 4 Debt Funds, 17 Capital Funds, 7 Revolving Funds and 187 Trust and Agency Funds.

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### Activity Goals

- Prepare annual financial statements that meet state and federal requirements and deadlines.
- Distribute month-end reports within three business days after download from Treasurer's Office;
- Improve accuracy, efficiency and timeliness with a focus on tax receivables, and protested tax reconciliation, year-end closing and adjusting journal entries;
- Enhance fixed asset control and claim processing.
- Continue decentralization of the Budget, and Claims processes.
- Improvement of Annual Financial Report to a CAFR for potential submittal to GFOA for a Certificate of Achievement for Excellence in Financial Reporting.

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### Recent Accomplishments

- Implementation of the final minimum requirements for Fixed Asset tracking.
- Completed 80% of the decentralization of the claims process for the County's Departments.
- Received Un-qualified opinion with only one comment from External Auditors.

## GENERAL GOVERNMENT

### Finance Office - Accounting

#### Activity Budget

Object of Expenditure	Final FY 2008	Actual FY 2008	Final FY 2009	Actual FY 2009	Start-Up FY 2010	Request FY 2010	Preliminary FY 2010	Final FY 2010
Personnel	\$ 175,759	\$ 175,285	\$ 186,510	\$ 185,879	\$ -	\$ -	\$ -	\$ 186,855
Operations	32,468	31,105	32,160	25,961	-	-	-	33,493
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	7,500	3,645	3,500	3,500	-	-	-	3,500
Transfers Out	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 215,727</b>	<b>\$ 210,035</b>	<b>\$ 222,170</b>	<b>\$ 215,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223,848</b>

#### Budget by Fund Group

General Fund	\$ 215,727	\$ 210,035	\$ 222,170	\$ 215,340	\$ -	\$ -	\$ -	\$ 223,848
Special Revenue Funds	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 215,727</b>	<b>\$ 210,035</b>	<b>\$ 222,170</b>	<b>\$ 215,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223,848</b>

#### Funding Sources

Tax Revenues	\$ 49,945	\$ 49,446	\$ 49,945	\$ 48,410	\$ -	\$ -	\$ -	\$ 94,530
Non-Tax Revenues	113,949	116,228	113,949	110,446	-	-	-	106,341
Cash Reappropriated	51,832	44,361	58,275	56,484	-	-	-	22,977
<b>Total</b>	<b>\$ 215,726</b>	<b>\$ 210,035</b>	<b>\$ 222,169</b>	<b>\$ 215,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223,848</b>

#### Activity Personnel

No. of Positions	FT/PT	Title	FTE
1.5	Full-Time	Accountants	1.5
2	Full-Time	Accounting Clerks	2
Total Program			3.5

## Finance Office - Accounting

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### 2010 Budget Highlights

#### Personnel

- Department has consolidated with Finance Office.

#### Operations

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#### Capital

- Capital Reserve for printer replacement - \$3,500

### County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Clerk & Recorder - Accounting department is striving to fulfill those goals.

#### Exceptional Customer Service

- Prepare annual financial statements that meet state and federal requirements & deadlines.
- Distribute month-end reports within three (3) full business days after download from Treasurer's Office.
- Improve accuracy, efficiency and timeliness of department with a focus on taxes receivable, and protested taxes reconciliation, year-end closing and adjusting entries, financial statement preparation, fixed asset control decentralization of claim processing and start the process for accounting for the Post-employment Benefit Plans Other Than Pension Plans.

#### Be Model for Excellence in Government

- Receive Unqualified Opinion from External Auditors.
- Continue training staff on the Eden System.
- Streamline procedures for one time data entry to accomplish GASB 34 conversions.
- Continue support for the decentralization of the budget process.
- Improvement of CAFR for potential submittal to GFOA for a Certificate of Achievement for Excellence in financial Reporting.
- Finish the training for County employees on decentralization of claims.

#### Improve Communications

- Increase Communication with the General Public.
- Continue Annual Training for County Claims processing employees and their Supervisors.

#### To be the Employer of Choice

- Provide Professional Work Environment.
- Retain Current employees.

## GENERAL GOVERNMENT

### Finance Office - Accounting

#### WORKLOAD INDICATORS / PERFORMANCE MEASURES

Workload Indicators		Actual	Actual	Actual	Projected
Indicator		FY 2007	FY 2008	FY 2009	FY 2010
1.	Payments to vendors	21,492	21,833	22,000	22,000
2.	Number of checks written	16,482	9,950	10,000	10,200
	-voided & corrected warrants issued	40	34	34	32
	-dollar volume of checks issued in millions of dollars	22.38	23.70	23.80	40.0
3.	Fixed Asset tracking in millions of dollars	182,000	183,000	216.3	240.0
4.	Number of Journal Entries and adjustments	1,375	1,380	1,384	1,375
5.	Review & correction of dept. coding (errors found)	3,100	3,896	3,500	3,475
6.	Month end closings & financial closings	13	13	13	13
7.	Year End Financial Statements prepared	2	2	2	2
8.	External Audit completed	1	1	1	1

Performance Measures		Actual	Actual	Actual	Projected
Measure		FY 2007	FY 2008	FY 2009	FY 2010
1.	Payment of vendor invoices the week submitted	99.95%	99.90%	99.95%	99.9%
2.	Print checks for invoices weekly & void checks	100%	100%	100%	100%
3.	Journal Entries & corrections completed within month received	95.5%	100%	99.90%	99.9%
4.	Review & correct dept. coding weekly	100%	100%	100%	100%
5.	Month End close within 3 days of CSA download	97%	91.70%	100%	100%
6.	Financial Statement to meet State & Federal deadlines	100%	100%	100%	100%
7.	Unqualified External Audit	100%	100%	100%	100%

#### Comments